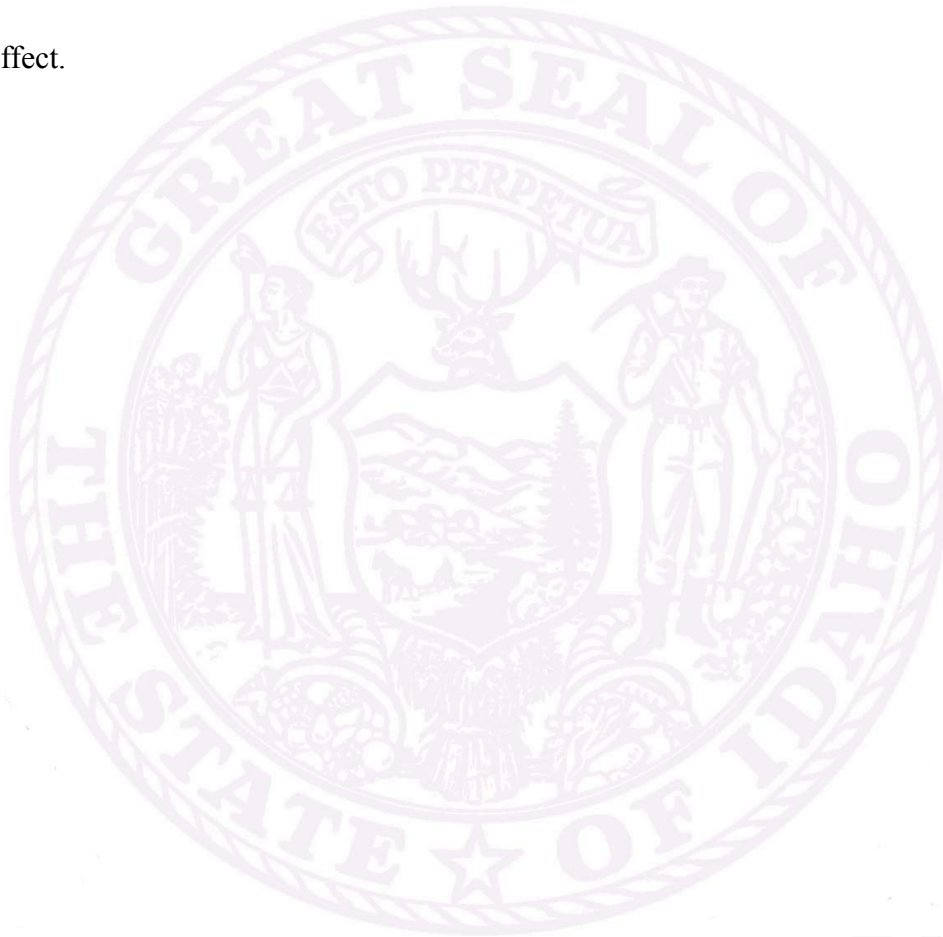


**STATEMENT OF PURPOSE****RS21658**

The words "primary" and "primarily" are used throughout the Idaho Sales Tax Act but these words are not defined in the statute. This creates confusion and uncertainty for both taxpayers and the Tax Commission in determining if property is subject to tax. In the case of tangible personal property the bill defines "primary" and "primarily" as the cumulative amount of all taxable or all non-taxable uses rather than individual uses of the property.

**FISCAL NOTE**

No fiscal effect.

**Contact:**

Mike Chakarun  
Tax Commission  
(208) 334-7537

**Statement of Purpose / Fiscal Note****H0015**